



Idaho State Board of Accountancy  
PO Box 83720  
Boise ID 83720-0002  
Phone: 208-334-2490  
Fax: 208-334-2615  
E-mail: [isba@isba.idaho.gov](mailto:isba@isba.idaho.gov)

April 27, 2006

RE: Issuance of a CPA License to a Foreign Applicant

Dear Sir or Madam:

The Idaho State Board of Accountancy has a provision for issuing CPA licenses to individuals who qualify for foreign reciprocal licensure. The Board relies upon an evaluation of foreign credentials done by the National Association of State Boards of Accountancy's (NASBA) division of CPA Examination Services (CPAES.)

The purpose of IQEX is to facilitate the US CPA qualification process for those accounting professionals from other countries whose professional bodies have entered into mutual recognition agreements with the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA). At present, such agreements are in effect only with the Canadian Institute of Chartered Accountants (CICA), the Institute of Chartered Accountants in Australia (ICAA), CPA Australia, the Institute of Chartered Accountants in Ireland (ICAI) and the Instituto Mexicano De Contadores Publicos (IMCP).

IQEX is a function of the National Association of State Boards of Accountancy (NASBA). Prepared by the AICPA, the four and one-half hour objective item examination is offered only in English and is administered as a computer based test (CBT).

If you hold one of these designations and wish to receive reciprocal licensure in the state of Idaho, please go to NASBA's web site <http://www.nasba.org/nasbaweb.nsf/lp> or <http://www.nasba.org/nasbaweb.nsf/exam> or contact NASBA's IQEX Unit at E-mail: [iqex@nasba.org](mailto:iqex@nasba.org) / Tel: 800-CPA-EXAM ext. 4285 / Fax: 615-880-4290 for additional information.

Sincerely,

Barbara R. Porter  
Executive Director

Revised April 2006

*Please insure you are using the most current version of all forms – forms are available at our web site [isba.idaho.gov](http://isba.idaho.gov)*

## Applying for an Idaho CPA License International Reciprocity

**1. IQEX Exam:** You must successfully complete the International Uniform Certified Public Accountant Qualification Examination (IQEX). If you have not yet taken the IQEX, contact the National Association of State Boards of Accountancy (NASBA) at 615-880-4250 or [www.nasba.org](http://www.nasba.org) to obtain information on the IQEX and to arrange to take the IQEX exam. You must request that NASBA provide the Idaho State Board of Accountancy with verification of your IQEX exam grade.

**2. Application:** You must submit a complete *License Application – International Reciprocity* form and the associated fees. Be sure you complete all parts of the form. When you complete the form you must:

- Provide employment information demonstrating at least one year of experience in the jurisdiction which granted your foreign credential involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills; or
- Provide employment information demonstrating at least four years of professional experience in Idaho during the last ten years.

**3. Status:** You must submit verification that your foreign credential is active and in good standing, the initial issue date of your foreign credential, the absence of disciplinary proceedings, that you passed the applicable qualifying examination, and that you met the experience requirements for obtaining your credential. You must complete Section A of the *Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity* (enclosed). Submit the form directly to the organization issuing your foreign credential to request verification of the above information to be sent to the Board.

**4. Ethics:** You must complete the AICPA's *Professional Ethics for CPAs* with a grade of 90% or better. For information on the self-study course and the examination contact the American Institute of CPAs at 888-777-7077. You must request to have notice of your grade mailed directly to the Board.

To assist you, the following forms and information are available on the Board's website:

- License Application – International Reciprocity Form
- Authorization for Exchange of Professional Accounting Credential Information for International Reciprocity Form
- Idaho Accountancy Act and Rules



**IDAHO STATE  
BOARD OF ACCOUNTANCY  
APPLICATION FOR CPA LICENSE:  
INTERNATIONAL RECIPROCITY**

P.O. BOX 83720 - BOISE, IDAHO 83720-0002  
(208) 334-2490 / FAX (208) 334-2615  
isba.idaho.gov

\$ 175.00 Application Fee  
\$ 120.00 License Fee  
\$ 20.00 Wall Certificate (optional)  
**\$ 315.00 Total Fees**  
(Deduct \$20 if you don't want a wall certificate)

Please type or print clearly. Fees are not refunded for any reason. Failure to answer any question or to make full disclosure of any fact or information may result in denial of application or revocation of certificate and/or license. Answer each question completely. Please keep the Board office informed of any address change. Fee must accompany this application.

FULL LEGAL NAME \_\_\_\_\_ SS# \_\_\_\_\_  
(Last) (First) (Middle)

EMPLOYER \_\_\_\_\_  
(Business Name)

BUSINESS ADDRESS \_\_\_\_\_  
(State) (Zip) (Mailing Address) (Street)

HOME ADDRESS \_\_\_\_\_  
(State) (Zip) (Street) (City)

TELEPHONE: \_\_\_\_\_ E-Mail: \_\_\_\_\_  
(Work) (Home)

\_\_\_\_\_ **PHOTOGRAPH:** Attach a current "passport style" photograph.

PLACE  
PHOTO  
HERE

DATE OF BIRTH \_\_\_\_\_ PLACE OF BIRTH \_\_\_\_\_

AGE \_\_\_\_\_ HEIGHT: \_\_\_\_\_ WEIGHT: \_\_\_\_\_ EYES: \_\_\_\_\_ HAIR: \_\_\_\_\_

Other last names known by: \_\_\_\_\_

**SUMMARY OF EMPLOYMENT:**

List employment showing at least one year of experience in the jurisdiction which granted your foreign credential, involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills; **OR** List employment showing at least four years of professional experience in Idaho during the last ten years.

Employer	Address	Start Date	End Date	Total Hours

**GOOD MORAL CHARACTER:**

If any of the following questions, or any part thereof is answered in the affirmative, give dates, court or proceeding, the full facts including disposition and the name and address of the person or body in possession of the record thereof, on a separate sheet of paper.

**Circle One**

- |     |    |  |
|-----|----|--|
| Yes | No | Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or misdemeanor (including any felony or misdemeanor traffic violations) not previously disclosed to this Board in writing? If yes, provide factual description including date, court involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the record of the event. |
| Yes | No | Have you ever been charged with fraud, formally or informally, in any proceeding?  |
| Yes | No | Has your conduct ever been called into question with reference to the unethical practice of public accounting?   |
| Yes | No | Have you ever been censured, reprimanded, disciplined, suspended, disqualified or disbarred as a member of any profession or as a practitioner before any administration or agency, or have you ever been suspended or removed from any public or private office, because of conduct reflecting upon your character?   |
| Yes | No | Are there any other facts not disclosed by your answers hereto, but concerning your background, history, experience and activities, which in your opinion may have a bearing on your character, moral fitness or eligibility to practice accounting in Idaho and which should be placed at the disposal of or brought to the attention of the Idaho State Board of Accountancy?  |
| Yes | No | Have any of the above charges been made or filed or any of the above or similar proceedings been instituted against you?   |
| Yes | No | Are there any pending actions or suits or any unsatisfied judgments or decrees against you? If so, describe the same, give the names and addresses of creditors or parties, the names and location of the court and the nature of the claims against you on a separate sheet and attach. (Refer to but do not repeat answers given to other questions herein.)   |

**AFFIDAVIT:****I do hereby certify:**

That I am of good moral character and have never been convicted of any felony, fraud, or misdemeanor by any court except as detailed herein; that the statements made herein are true; that I have not suppressed any information that might affect this application; that in the event I am authorized to practice as a Certified Public Accountant in Idaho I will conform to, abide by, and comply with the laws of the State of Idaho and the regulations of the State Board of Accountancy. That I will, without mental reservation, loyally support the Constitution of the United States and the Constitution of the State of Idaho.

That the above statements are made under the penalties of perjury. The Board reserves the right to make further inquiry from any source and require additional information for a personal appearance to aid in determining the qualifications of any applicant. That the attached photograph on this application is a true likeness of myself as I presently appear, and that the personal description given is true and correct.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

**If you do not provide a Social Security Number, please complete the following:**

I have not furnished a Social Security Number on my application for issuance of my CPA license. I do not have a Social Security Number. I declare, under penalty of perjury under the laws of the State of Idaho, that the foregoing is true and correct.

Signature: \_\_\_\_\_

**NOTARY:**

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Notary Public Signature: \_\_\_\_\_

NOTARY

Residing at: \_\_\_\_\_ (County)

SEAL

Date Commission Expires: \_\_\_\_\_

Revised April 2006

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